

**Nevada Department of Taxation
Local Government Services Division**

**Small Business Impact Statement and Questionnaire
(Response Requested by November 5, 2015)**

LCB File No. R097-15P

LCB File No. R097-15P amends State Board of Equalization ("State Board") procedures regarding information in property tax appeal petitions; notice of representation by an authorized agent to the State Board; documentation necessary to demonstrate authority of representative to file an appeal on behalf of an owner; definitions of parties in an appeal; and submission of duplicate documents. A copy of the draft regulation is enclosed.

The Department's preliminary analysis indicates there is no direct and significant economic burden on small businesses based on the contents of the proposed regulation. Nevertheless, the Department solicits comment from small businesses as to whether the regulation poses a direct and significant economic burden on the business or whether the business anticipates the regulation would directly restrict the formation, operation, or expansion of the small business. Your input is needed to have a complete analysis of the economic effect of the regulation on small business.

Please answer each of the questions that apply and add any qualifying remarks that may help us to understand your position. Mail, FAX or Email your completed form by November 5, 2015:

**Terry E. Rubald
Deputy Executive Director
Nevada Department of Taxation
1550 College Parkway
Carson City, Nevada 89706
trubald@tax.state.nv.us
FAX: (775) 684-2020**

Brief Description of Proposed Changes to the Regulation

LCB File No. 097-15 was proposed to generally clarify and improve the procedures for appealing before the State Board of Equalization, including the information collected on appeal forms and agent authorization forms, what a written authorization entails, and definitions for the participants in an appeal. These regulations take into consideration the changes made to NRS 361.334 regarding ownership of property and NRS 361.362 regarding the written authorization that authorizes a person to file an appeal on behalf of an owner. NAC 361.721 regarding duplication of exhibits is also proposed for amendment.

Small Business Impact Questionnaire

LCB File No. R097-15

Part A. CONTACT INFORMATION

NAME OF SMALL BUSINESS :					
NAME OF CONTACT PERSON				TITLE	
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. Is the business listed above a “small business”? Please check the appropriate box.

NRS 233B.0382 defines a small business as a business conducted for profit, which employs fewer than 150 full-time or part-time employees.

My business employs fewer than 150 full-time or part-time employees. ☐

My business employs 150 or more full-time or part-time employees. ☐

Part C. If your business employs fewer than 150 full-time or part-time employees, please answer the following questions:

1. Do you anticipate a specific proposed regulatory provision will have a direct and significant economic burden upon your business?

Yes ☐ No ☐

If you checked the “yes” box, please list each regulatory provision (e.g., Section 11 amending NAC 361.721), and describe the direct and significant economic burden it will have on your business. Attach additional sheets if necessary.

2. Do you anticipate the proposed regulations will directly restrict the formation, operation or expansion of your small business? Yes ☐ No ☐

If you checked the “yes” box, please list each regulatory provision (e.g., Section 1, 287.778(1)(a)) , and describe the restriction it will have on your business. Attach additional sheets if necessary.
